



Local Agency Formation Commission of Napa County
Subdivision of the State of California

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We Manage Local Government Boundaries, Evaluate Municipal Services, and Protect Agriculture

Agenda Item 5e (Consent/Information)

TO: Local Agency Formation Commission

PREPARED BY: Stephanie Pratt, Clerk/Jr. Analyst *SP*

MEETING DATE: December 9, 2024

SUBJECT: First Quarter Budget Report for Fiscal Year 2024-25

SUMMARY

This is a consent item for information purposes only. Accordingly, if interested, the Commission is invited to pull this item for additional discussion with the concurrence of the Chair. No formal action will be taken as part of this item.

Consistent with local policy, the Commission will receive a first quarter budget report that shows all budgeted and actual operating revenue and expenditure accounts for the 2024-25 fiscal year through September 30, 2024, included as Attachment 1.

When the year is closed, all year-end numbers will be finalized and presented to the Commission at its December 1, 2025 regular meeting as part of the annual audit report.

ATTACHMENT

- 1) FY 2024-25 Revenue & Expense Report through September 30, 2024

Margie Mohler, Commissioner
Councilmember, Town of Yountville

Beth Painter, Commissioner
Councilmember, City of Napa

Vacant, Alternate Commissioner
Councilmember, City of American Canyon

Anne Cottrell, Chair
County of Napa Supervisor, 3rd District

Belia Ramos, Commissioner
County of Napa Supervisor, 5th District

Joelle Gallagher, Alternate Commissioner
County of Napa Supervisor, 1st District

Kenneth Leary, Vice Chair
Representative of the General Public

Eve Kahn, Alternate Commissioner
Representative of the General Public

Brendon Freeman
Executive Officer



Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2025 Through Period: 03

Fund: 8400 - Local Agency Formation Comm
 Division: 84000 - LAFCO - Administration
 Org: 8400000 - LAFCO - Administration

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
License, Permits and Franchises							
42690 - Permits Other/Application Fees	25,000.00	-	25,000.00	-	6,026.92	18,973.08	24.11 %
Total License, Permits and Franchises	25,000.00	-	25,000.00	-	6,026.92	18,973.08	24.11 %
Intergovernmental Revenues							
43910 - County of Napa	368,975.00	-	368,975.00	-	368,975.00	-	100.00 %
43950 - Other - Governmental Agencies	368,975.00	-	368,975.00	-	127,946.00	241,029.00	34.68 %
Total Intergovernmental Revenues	737,950.00	-	737,950.00	-	496,921.00	241,029.00	67.34 %
Revenue from Use of Money and Property							
45100 - Interest	7,000.00	-	7,000.00	-	9,679.82	(2,679.82)	138.28 %
Total Revenue from Use of Money and Property	7,000.00	-	7,000.00	-	9,679.82	(2,679.82)	138.28 %
Charges for Services							
46800 - Charges for Services	1,000.00	-	1,000.00	-	4,000.00	(3,000.00)	400.00 %
Total Charges for Services	1,000.00	-	1,000.00	-	4,000.00	(3,000.00)	400.00 %
Miscellaneous Revenues							
47900 - Miscellaneous	4,000.00	-	4,000.00	-	-	4,000.00	0.00 %
Total Miscellaneous Revenues	4,000.00	-	4,000.00	-	-	4,000.00	0.00 %

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Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
Salaries and Employee Benefits							
51210 - Director/Commissioner Pay	18,000.00	-	18,000.00	-	1,950.00	16,050.00	10.83 %
51300 - Medicare	300.00	-	300.00	-	28.28	271.72	9.43 %
51305 - FICA	700.00	-	700.00	-	120.90	579.10	17.27 %
Total Salaries and Employee Benefits	19,000.00	-	19,000.00	-	2,099.18	16,900.82	11.05 %
Services and Supplies							
52100 - Administration Services	614,588.00	-	614,588.00	-	-	614,588.00	0.00 %
52125 - Accounting/Auditing Services	7,500.00	-	7,500.00	4,200.00	1,218.00	2,082.00	72.24 %
52130 - Information Technology Svcs	27,746.00	-	27,746.00	-	6,936.50	20,809.50	25.00 %
52131 - ITS Communication Charges	2,757.00	-	2,757.00	-	689.25	2,067.75	25.00 %
52140 - Legal Services	35,000.00	-	35,000.00	28,845.33	6,154.67	-	100.00 %
52310 - Consulting Services	45,000.00	82,754.00	127,754.00	126,471.84	-	1,282.16	99.00 %
52345 - Janitorial Services	300.00	-	300.00	216.00	84.00	-	100.00 %
52515 - Maint - Software	1,512.00	-	1,512.00	-	1,512.00	-	100.00 %
52600 - Rents/Leases - Equipment	3,000.00	-	3,000.00	1,909.34	590.57	500.09	83.33 %
52605 - Rents/Leases - Buildings/Land	27,570.00	-	27,570.00	20,730.00	9,120.00	(2,280.00)	108.27 %
52700 - Insurance - Liability	922.00	-	922.00	-	-	922.00	0.00 %
52800 - Communications/Telephone	3,000.00	-	3,000.00	1,800.00	290.04	909.96	69.67 %
52830 - Publications and Legal Notices	1,000.00	-	1,000.00	-	274.38	725.62	27.44 %
52835 - Filing Fees	200.00	-	200.00	-	(120.00)	320.00	-60.00 %
52900 - Training/Conference Expenses	20,000.00	-	20,000.00	-	-	20,000.00	0.00 %
52905 - Business Travel/Mileage	1,000.00	-	1,000.00	-	-	1,000.00	0.00 %
53100 - Office Supplies	2,500.00	-	2,500.00	-	138.96	2,361.04	5.56 %
53110 - Freight/Postage	100.00	-	100.00	-	-	100.00	0.00 %
53115 - Books/Media/Subscriptions	119.00	-	119.00	-	-	119.00	0.00 %
53120 - Memberships/Certifications	3,411.00	-	3,411.00	-	3,411.00	-	100.00 %

53205 - Utilities - Electric	2,500.00	-	2,500.00	-	379.86	2,120.14	15.19 %
53415 - Computer Software/Licnsng Fees	225.00	-	225.00	-	-	225.00	0.00 %
53650 - Business Related Meals/Supply	1,000.00	-	1,000.00	-	-	1,000.00	0.00 %
Total Services and Supplies	800,950.00	82,754.00	883,704.00	184,172.51	30,679.23	668,852.26	24.31 %

33100 - Beginning Available Fund Balance					417,577.58		
Total Revenues	774,950.00		774,950.00		<u>516,627.74</u>	258,322.26	66.67 %
Total Expenditures	819,950.00	<u>82,754.00</u>	902,704.00	<u>184,172.51</u>	<u>32,778.41</u>	685,753.08	24.03 %
Net Surplus / (Deficit)	(45,000.00)	(82,754.00)	(127,754.00)		483,849.33		
33100 - Current Available Fund Balance					901,426.91		